



Michigan Department of Licensing and Regulatory Affairs  
Liquor Control Commission (MLCC)  
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Toll Free 866-813-0011 – [www.michigan.gov/lcc](http://www.michigan.gov/lcc)

## **Excise Tax Reporting Information for Direct Shipper Licensees**

### **FORMS TO SUBMIT:**

#### **LCC-3890 - Michigan Wine Tax Report**

#### **Requirements:**

- You must complete and file the tax report on a quarterly basis. The due dates are April 15<sup>th</sup>, July 15<sup>th</sup>, October 15<sup>th</sup>, and January 15<sup>th</sup>.
- You must provide either copies of the sales invoices or a report (Ship Compliant or similar style) that contains all of the information that would be provided on an invoice. This includes: date of shipment, invoice number, name and address of recipient, name and description of wine including alcohol by volume (ABV), bottle size, bottle quantity, and price of product.
- Tax reports, payments and documentation must be postmarked no later than the 15<sup>th</sup> of the month following the reporting period. If late, they will be subject to a late fee and interest.
- You must report and pay taxes on all direct sales to Michigan consumers.
- Zero reports may be e-mailed to the below e-mail address.

If you have any questions regarding this information, please contact the MLCC Financial Management Division at [MLCCfinancewinetax@michigan.gov](mailto:MLCCfinancewinetax@michigan.gov).

The Michigan Liquor Control Commission does not process or collect Michigan sales tax and cannot advise on sales tax related questions. All sales tax questions should be directed to the Michigan Department of Treasury at 517-636-6925.

Latest Revision April 2017